

OFFICE OF PROFESSIONAL RESPONSIBILITY  
INTERNAL REVENUE SERVICE  
DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

DIRECTOR, OFFICE OF  
PROFESSIONAL RESPONSIBILITY  
Complainant

Complaint No. 2006-30

v.

MICHAEL A. DOBKIN  
Respondent

DECISION BY DEFAULT

On December 29, 2006, the Director of the Office of Professional Responsibility of the Internal Revenue Service (IRS), U.S. Department of the Treasury, issued a Complaint pursuant to 31 C.F.R. 10.60 and 10.91, and under the authority of 31 U.S.C. 330, alleging that the Respondent, Michael A. Dobkin, has been engaged in disreputable conduct before the IRS as a Certified Public Accountant and has engaged in disreputable conduct with the meaning of 31 C.F.R. 10.51 and is subject to suspension from such practice pursuant to 31 C.F.R. 10.50 and 10.70.

The Complaint was sent to the Respondent at his last known address, by certified mail, return receipt requested, on December 29, 2006. The United States Postal Service Return Receipt sent with the Complaint was delivered to that address on January 3, 2007. This Complaint advised Respondent that he was required by 31 CFR 10.62 to file an Answer to the Complaint with the Chief Judge of the National Labor Relations Board (NLRB) within thirty days of service, with a copy served on the Acting Director. The Complaint also advised Respondent that a failure to file an Answer could result in a decision by default against him and a waiver of his right to a hearing.

Neither the NLRB Office of Administrative Law Judges nor the Director has received an Answer. On March 30, 2007, the Office of Chief Counsel, on behalf of the Director, filed a Motion for a Decision by Default. In view of Respondent's failure to file an Answer, as required, this motion is GRANTED.

Therefore, all the allegations of the Complaint are deemed admitted and Respondent is hereby suspended from practice before the IRS for a period of time lasting not less than forty-eight (48) months, reinstatement thereafter being at the discretion of the Director or Acting Director of the Office of Professional Responsibility. However, Respondent shall not be reinstated unless he has filed all of his outstanding Federal tax returns and paid all outstanding Federal tax liabilities, or has entered into an installment agreement or offer of compromise which has been accepted by the IRS and with which Respondent has remained in compliance.

### Findings of Fact

1. At all times material, the Respondent, Michael A. Dobkin, was a certified public accountant eligible to practice before the Internal Revenue Service and was subject to the disciplinary authority of the Secretary of Treasury and the Director, Office of Professional Responsibility, Internal Revenue Service.
2. The Respondent failed to timely file federal income tax returns for the years 2000, 2001, 2002, 2003 and 2004.

### Conclusions of Law

1. The Respondent's eligibility to practice before the Internal Revenue Service is subject to suspension by reason of disreputable conduct.
2. The Respondent's repeated failure to timely file the required federal income tax returns constitutes disreputable conduct within the meaning of 31 C.F.R. 10.51(f). Such disreputable conduct warrants his suspension from practice before the Internal Revenue Service. There is no evidence of an extenuating or mitigating circumstances and a suspension for a period of 48 months sought by the Director is reasonable.

Upon the foregoing findings of fact and conclusions of law and the entire record it is:

ORDERED that Michael A. Dobkin is suspended from practice before the Internal Revenue Service for a period of forth-eight (48) months.

Dated at Washington, D.C. April 4, 2007.

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Arthur J. Amchan  
Administrative Law Judge